

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 1 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1997 Payroll Expense (C)	1997 Budget Payroll Expense (D)	1997 Payroll Variance (E)	1997 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$190,105	\$193,600	-\$3,495	-1.84%
2						
3	601 - 603	Source of Supply - Maintenance	74,094	75,500	-1,406	-1.90%
4						
5	601 - 603	Water Treatment - Operations	477,448	486,200	-8,752	-1.83%
6						
7	601 - 603	Water Treatment - Maintenance	150,906	153,700	-2,794	-1.85%
8						
9	601 - 603	Transmission and Distribution - Operations	437,716	445,700	-7,984	-1.82%
10						
11	601 - 603	Transmission and Distribution - Maintenance	322,183	328,100	-5,917	-1.84%
12						
13	601 - 603	Customer Accounts Expense	428,303	436,100	-7,797	-1.82%
14						
15	601 - 603	Admin. & General Expense	607,029	618,100	-11,071	-1.82%
16						
17	601 - 603	Sewer Related Payroll	<u>490,813</u>	<u>565,000</u>	<u>-74,187</u>	<u>-15.12%</u>
18		SUB-TOTAL Payroll O&M Expense	3,178,597	3,302,000	-123,403	-3.88%
19						
20						
21						
22		Total Payroll Expense	\$3,178,597	\$3,302,000	-\$123,403	-3.88%
23						

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Budgeted Payroll Expense - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	Actual 1997 Payroll Expense (C)	1997 Budget Payroll Expense (D)	1997 Payroll Variance (E)	1997 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$116,982	\$128,000	-\$11,018	-9.42%
2						
3	601 - 603	Source of Supply - Maintenance	64,857	71,000	-6,143	-9.47%
4						
5	601 - 603	Water Treatment - Operations	170,430	186,500	-16,070	-9.43%
6						
7	601 - 603	Water Treatment - Maintenance	75,444	82,600	-7,156	-9.49%
8						
9	601 - 603	Transmission and Distribution - Operations	219,446	240,200	-20,754	-9.46%
10						
11	601 - 603	Transmission and Distribution - Maintenance	224,001	245,200	-21,199	-9.46%
12						
13	601 - 603	Customer Accounts Expense	139,199	152,400	-13,201	-9.48%
14						
15	601 - 603	Admin. & General Expense	217,053	237,700	-20,647	-9.51%
16						
17	601 - 603	Other	<u>8,910</u>	<u>7,500</u>	<u>1,410</u>	<u>15.82%</u>
18		SUB-TOTAL Payroll O&M Expense	1,236,322	1,351,100	-114,778	-9.28%
19						
20						
21						
22		Total Payroll Expense	\$1,236,322	\$1,351,000	-\$114,778	-9.28%
23						

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Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1998 Payroll Expense (C)	1998 Budget Payroll Expense (D)	1998 Payroll Variance (E)	1998 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$224,411	\$174,000	\$50,411	22.46%
2						
3	601 - 603	Source of Supply - Maintenance	69,127	53,600	15,527	22.46%
4						
5	601 - 603	Water Treatment - Operations	489,126	379,400	109,726	22.43%
6						
7	601 - 603	Water Treatment - Maintenance	186,696	144,800	41,896	22.44%
8						
9	601 - 603	Transmission and Distribution - Operations	500,451	388,100	112,351	22.45%
10						
11	601 - 603	Transmission and Distribution - Maintenance	236,064	183,100	52,964	22.44%
12						
13	601 - 603	Customer Accounts Expense	388,617	301,400	87,217	22.44%
14						
15	601 - 603	Admin. & General Expense	788,550	611,600	176,950	22.44%
16						
17	601 - 603	Sewer Related Payroll	<u>394,737</u>	<u>440,000</u>	<u>-45,263</u>	<u>-11.47%</u>
18		SUB-TOTAL Payroll O&M Expense	3,277,779	2,676,000	601,779	18.36%
19						
20						
21						
22		Total Payroll Expense	\$3,277,779	\$2,676,000	\$601,779	18.36%
23						

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998

Budgeted Payroll Expense - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	Actual 1998 Payroll Expense (C)	1998 Budget Payroll Expense (D)	1998 Payroll Variance (E)	1998 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$100,509	\$97,900	\$2,609	2.60%
2						
3	601 - 603	Source of Supply - Maintenance	55,724	54,300	1,424	2.56%
4						
5	601 - 603	Water Treatment - Operations	146,431	142,700	3,731	2.55%
6						
7	601 - 603	Water Treatment - Maintenance	64,820	63,200	1,620	2.50%
8						
9	601 - 603	Transmission and Distribution - Operations	188,544	183,700	4,844	2.57%
10						
11	601 - 603	Transmission and Distribution - Maintenance	192,458	187,500	4,958	2.58%
12						
13	601 - 603	Customer Accounts Expense	119,597	116,500	3,097	2.59%
14						
15	601 - 603	Admin. & General Expense	186,488	181,600	4,888	2.62%
16						
17	601 - 603	Other	<u>7,656</u>	<u>7,500</u>	<u>156</u>	<u>2.04%</u>
18		SUB-TOTAL Payroll O&M Expense	1,062,227	1,034,900	27,327	2.57%
19						
20						
21						
22		Total Payroll Expense	\$1,062,227	\$1,035,000	\$27,327	2.57%
23						

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1999

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1999 Payroll Expense (C)	1999 Budget Payroll Expense (D)	1999 Payroll Variance (E)	1999 % Variance (F)
1	601 - 603	Source of Supply	\$56,928	\$50,300	\$6,628	11.64%
2						
3	601 - 603	Pumping - Operations	192,986	170,300	22,686	11.76%
4						
5	601 - 603	Pumping - Maintenance	38,462	33,900	4,562	11.86%
6						
7	601 - 603	Water Treatment - Operations	535,702	472,700	63,002	11.76%
8						
9	601 - 603	Water Treatment - Maintenance	107,614	94,900	12,714	11.81%
10						
11	601 - 603	Transmission and Distribution - Operations	309,761	273,300	36,461	11.77%
12						
13	601 - 603	Transmission and Distribution - Maintenance	384,315	339,000	45,315	11.79%
14						
15	601 - 603	Customer Accounts Expense	738,521	651,500	87,021	11.78%
16						
17	601 - 603	Admin. & General Expense	761,928	672,200	89,728	11.78%
18						
19	601 - 603	Sewer Related Payroll	<u>395,898</u>	<u>429,000</u>	<u>-33,102</u>	<u>-8.36%</u>
20		SUB-TOTAL Payroll O&M Expense	3,522,115	3,187,100	335,015	9.51%
21						
22						
23						
24		Total Payroll Expense	\$3,522,115	\$3,187,000	\$335,015	9.51%
25						

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Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1999

Budgeted Payroll Expense - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	Actual 1999 Payroll Expense (C)	1999 Budget Payroll Expense (D)	1999 Payroll Variance (E)	1999 % Variance (F)
1	601 - 603	Source of Supply	\$25,859	\$22,300	\$3,559	13.76%
2						
3	601 - 603	Pumping - Operations	162,799	140,300	22,499	13.82%
4						
5	601 - 603	Pumping - Maintenance	69,497	59,900	9,597	13.81%
6						
7	601 - 603	Water Treatment - Operations	187,337	161,400	25,937	13.85%
8						
9	601 - 603	Water Treatment - Maintenance	110,851	95,500	15,351	13.85%
10						
11	601 - 603	Transmission and Distribution - Operations	371,640	320,200	51,440	13.84%
12						
13	601 - 603	Transmission and Distribution - Maintenance	161,573	139,200	22,373	13.85%
14						
15	601 - 603	Customer Accounts Expense	91,517	78,900	12,617	13.79%
16						
17	601 - 603	Admin. & General Expense	108,798	93,800	14,998	13.79%
18						
19	601 - 603	Other	-	0	0	#DIV/0!
20		SUB-TOTAL Payroll O&M Expense	1,289,871	1,111,500	178,371	13.83%
21						
22						
23						
24		Total Payroll Expense	\$1,289,871	\$1,111,419	\$178,371	13.83%
25						

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 2001

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Future Test Yr Payroll Expense (C)	Budget Payroll Expense (D)	Future Test Yr Payroll Variance (E)	Future Test Yr % Variance (F)
1	601 - 603	Source of Supply	\$51,133	\$51,133	\$0	N /A
2						
3	601 - 603	Pumping Operations	211,774	211,774	0	
4						
5	601 - 603	Pumping Maintenance	100,587	100,587	0	
6						
7	601 - 603	Water Treatment - Operations	624,297	624,297	0	
8						
9	601 - 603	Water Treatment - Maintenance	221,808	221,808	0	
10						
11	601 - 603	Transmission and Distribution - Operations	609,640	609,640	0	
12						
13	601 - 603	Transmission and Distribution - Maintenance	403,882	403,882	0	
14						
15	601 - 603	Customer Accounts Expense	549,892	549,892	0	
16						
17	601 - 603	Admin. & General Expense	751,198	751,198	0	
18						
19	601 - 603	Sewer Related Payroll	391,785	391,785	0	
20		SUB-TOTAL Payroll O&M Expense	3,915,995	3,915,995	0	
21						
22						
23						
24		Total Payroll Expense	\$3,915,995	\$3,915,995	\$0	
25						

Note - Includes Sewer Payroll as well

CONSUMERS ILLINOIS WATER COMPANY

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 2001

Budgeted Payroll Expense - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	Future Test Yr Payroll Expense (C)	Budget Payroll Expense (D)	Future Test Yr Payroll Variance (E)	Future Test Yr % Variance (F)
1	601 - 603	Source of Supply	\$12,236	\$12,236	\$0	N / A
2						
3	601 - 603	Pumping Operations	161,701	161,701	0	
4						
5	601 - 603	Pumping Maintenance	88,904	88,904	0	
6						
7	601 - 603	Water Treatment - Operations	233,722	233,722	0	
8						
9	601 - 603	Water Treatment - Maintenance	122,360	122,360	0	
10						
11	601 - 603	Transmission and Distribution - Operations	313,953	313,953	0	
12						
13	601 - 603	Transmission and Distribution - Maintenance	276,316	276,316	0	
14						
15	601 - 603	Customer Accounts Expense	192,988	192,988	0	
16						
17	601 - 603	Admin. & General Expense	135,060	135,060	0	
18						
19	601 - 603	Other	0	0	0	
20		SUB-TOTAL Payroll O&M Expense	1,537,241	1,537,241	0	
21						
22						
23						
24		Total Payroll Expense	\$1,537,241	\$1,537,241	\$0	
25						

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Period Reported: 1997

Budgeted Number of Employees

Total Company

Schedule H-12
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Person Responsible: D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	38	1	0.5	38.5	January	23	10	5.0	28.0
3	February	38	1	0.5	38.5	February	23	10	5.0	28.0
4	March	38	1	0.5	38.5	March	23	10	5.0	28.0
5	April	38	1	0.5	38.5	April	23	10	5.0	28.0
6	May	38	1	0.5	38.5	May	23	10	5.0	28.0
7	June	38	1	0.5	38.5	June	23	10	5.0	28.0
8	July	38	3	1.5	39.5	July	23	10	5.0	28.0
9	August	38	3	1.5	39.5	August	23	10	5.0	28.0
10	September	38	3	1.5	39.5	September	23	10	5.0	28.0
11	October	38	1	0.5	38.5	October	23	10	5.0	28.0
12	November	38	1	0.5	38.5	November	23	10	5.0	28.0
13	December	38	1	0.5	38.5	December	23	10	5.0	28.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	0	0.0	25.0	January	27	1	0.5	27.5
20	February	25	0	0.0	25.0	February	27	1	0.5	27.5
21	March	25	0	0.0	25.0	March	27	1	0.5	27.5
22	April	25	0	0.0	25.0	April	27	1	0.5	27.5
23	May	25	0	0.0	25.0	May	27	1	0.5	27.5
24	June	25	1	0.5	25.5	June	27	1	0.5	27.5
25	July	24	1	0.5	24.5	July	27	1	0.5	27.5
26	August	24	1	0.5	24.5	August	27	1	0.5	27.5
27	September	24	0	0.0	24.0	September	27	1	0.5	27.5
28	October	24	0	0.0	24.0	October	25	1	0.5	25.5
29	November	24	0	0.0	24.0	November	25	1	0.5	25.5
30	December	24	0	0.0	24.0	December	25	1	0.5	25.5

Budgeted Number of Employees

Period Reported: 1997

Kankakee Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	13	0	0.0	13.0	January	13	2	1.0	14.0
3	February	13	0	0.0	13.0	February	13	2	1.0	14.0
4	March	13	0	0.0	13.0	March	13	2	1.0	14.0
5	April	13	0	0.0	13.0	April	13	2	1.0	14.0
6	May	13	0	0.0	13.0	May	13	2	1.0	14.0
7	June	13	0	0.0	13.0	June	13	5	2.5	15.5
8	July	13	0	0.0	13.0	July	13	5	2.5	15.5
9	August	13	0	0.0	13.0	August	13	5	2.5	15.5
10	September	13	0	0.0	13.0	September	13	2	1.0	14.0
11	October	13	0	0.0	13.0	October	13	2	1.0	14.0
12	November	13	0	0.0	13.0	November	13	2	1.0	14.0
13	December	13	0	0.0	13.0	December	13	2	1.0	14.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	12	0	0.0	12.0	January	2	0	0.0	2.0
20	February	12	0	0.0	12.0	February	2	0	0.0	2.0
21	March	12	0	0.0	12.0	March	2	0	0.0	2.0
22	April	12	0	0.0	12.0	April	2	0	0.0	2.0
23	May	12	0	0.0	12.0	May	2	0	0.0	2.0
24	June	12	0	0.0	12.0	June	2	1	0.5	2.5
25	July	12	0	0.0	12.0	July	2	1	0.5	2.5
26	August	12	0	0.0	12.0	August	2	1	0.5	2.5
27	September	12	0	0.0	12.0	September	2	0	0.0	2.0
28	October	12	0	0.0	12.0	October	2	0	0.0	2.0
29	November	12	0	0.0	12.0	November	2	0	0.0	2.0
30	December	12	0	0.0	12.0	December	2	0	0.0	2.0

Budgeted Number of Employees

Period Reported: 1998

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	34	1	0.5	34.5	January	21	4	2.0	23.0
3	February	34	1	0.5	34.5	February	21	4	2.0	23.0
4	March	34	1	0.5	34.5	March	21	4	2.0	23.0
5	April	34	1	0.5	34.5	April	21	4	2.0	23.0
6	May	34	1	0.5	34.5	May	21	4	2.0	23.0
7	June	34	2	1.0	35.0	June	21	4	2.0	23.0
8	July	34	2	1.0	35.0	July	21	4	2.0	23.0
9	August	34	2	1.0	35.0	August	21	4	2.0	23.0
10	September	34	1	0.5	34.5	September	21	4	2.0	23.0
11	October	34	1	0.5	34.5	October	21	4	2.0	23.0
12	November	34	1	0.5	34.5	November	21	4	2.0	23.0
13	December	34	1	0.5	34.5	December	21	4	2.0	23.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	0	0.0	25.0	January	26	2	1.0	27.0
20	February	25	0	0.0	25.0	February	26	2	1.0	27.0
21	March	25	0	0.0	25.0	March	26	2	1.0	27.0
22	April	25	0	0.0	25.0	April	25	2	1.0	26.0
23	May	25	0	0.0	25.0	May	25	2	1.0	26.0
24	June	25	0	0.0	25.0	June	25	2	1.0	26.0
25	July	25	1	0.5	25.5	July	24	3	1.5	25.5
26	August	25	1	0.5	25.5	August	24	3	1.5	25.5
27	September	25	1	0.5	25.5	September	24	3	1.5	25.5
28	October	25	0	0.0	25.0	October	22	2	1.0	23.0
29	November	25	0	0.0	25.0	November	22	2	1.0	23.0
30	December	25	0	0.0	25.0	December	22	2	1.0	23.0

Budgeted Number of Employees

Period Reported: 1998

Kankakee Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	12	0	0.0	12.0	January	13	3	1.5	14.5
3	February	12	0	0.0	12.0	February	13	1	0.5	13.5
4	March	12	0	0.0	12.0	March	13	3	1.5	14.5
5	April	12	0	0.0	12.0	April	13	1	0.5	13.5
6	May	12	0	0.0	12.0	May	13	1	0.5	13.5
7	June	12	0	0.0	12.0	June	13	7	3.5	16.5
8	July	12	0	0.0	12.0	July	13	4	2.0	15.0
9	August	12	0	0.0	12.0	August	13	4	2.0	15.0
10	September	12	0	0.0	12.0	September	13	1	0.5	13.5
11	October	12	0	0.0	12.0	October	13	1	0.5	13.5
12	November	12	0	0.0	12.0	November	13	1	0.5	13.5
13	December	12	0	0.0	12.0	December	13	3	1.5	14.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	12	0	0.0	12.0	January	2	0	0.0	2.0
20	February	12	0	0.0	12.0	February	2	0	0.0	2.0
21	March	12	0	0.0	12.0	March	2	0	0.0	2.0
22	April	12	0	0.0	12.0	April	2	0	0.0	2.0
23	May	12	0	0.0	12.0	May	2	0	0.0	2.0
24	June	12	0	0.0	12.0	June	2	1	0.5	2.5
25	July	12	0	0.0	12.0	July	2	1	0.5	2.5
26	August	12	0	0.0	12.0	August	2	1	0.5	2.5
27	September	12	0	0.0	12.0	September	2	0	0.0	2.0
28	October	12	0	0.0	12.0	October	2	0	0.0	2.0
29	November	12	0	0.0	12.0	November	2	0	0.0	2.0
30	December	12	0	0.0	12.0	December	2	0	0.0	2.0

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Budgeted Number of Employees

Period Reported: 1999

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	34	0	0.0	34.0	January	22	4	2.0	24.0
3	February	34	0	0.0	34.0	February	22	4	2.0	24.0
4	March	34	0	0.0	34.0	March	22	4	2.0	24.0
5	April	34	0	0.0	34.0	April	22	4	2.0	24.0
6	May	34	0	0.0	34.0	May	22	4	2.0	24.0
7	June	34	0	0.0	34.0	June	22	4	2.0	24.0
8	July	34	1	0.5	34.5	July	22	4	2.0	24.0
9	August	34	1	0.5	34.5	August	22	4	2.0	24.0
10	September	34	1	0.5	34.5	September	22	4	2.0	24.0
11	October	34	0	0.0	34.0	October	22	4	2.0	24.0
12	November	34	0	0.0	34.0	November	22	4	2.0	24.0
13	December	34	0	0.0	34.0	December	22	4	2.0	24.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	1	0.5	25.5	January	22	2	1.0	23.0
20	February	25	1	0.5	25.5	February	22	2	1.0	23.0
21	March	25	1	0.5	25.5	March	22	2	1.0	23.0
22	April	25	1	0.5	25.5	April	22	2	1.0	23.0
23	May	25	1	0.5	25.5	May	22	2	1.0	23.0
24	June	25	1	0.5	25.5	June	22	4	2.0	24.0
25	July	25	1	0.5	25.5	July	22	4	2.0	24.0
26	August	25	1	0.5	25.5	August	22	4	2.0	24.0
27	September	25	1	0.5	25.5	September	22	2	1.0	23.0
28	October	25	1	0.5	25.5	October	22	2	1.0	23.0
29	November	25	1	0.5	25.5	November	22	2	1.0	23.0
30	December	25	1	0.5	25.5	December	22	2	1.0	23.0

Budgeted Number of Employees

Period Reported: 1999

Kankakee Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	12	0	0.0	12.0	January	13	5	2.5	15.5
3	February	12	0	0.0	12.0	February	13	4	2.0	15.0
4	March	12	0	0.0	12.0	March	13	5	2.5	15.5
5	April	12	0	0.0	12.0	April	13	4	2.0	15.0
6	May	12	0	0.0	12.0	May	13	4	2.0	15.0
7	June	12	1	0.5	12.5	June	13	6	3.0	16.0
8	July	12	1	0.5	12.5	July	13	5	2.5	15.5
9	August	12	1	0.5	12.5	August	13	5	2.5	15.5
10	September	12	0	0.0	12.0	September	13	2	1.0	14.0
11	October	12	0	0.0	12.0	October	13	3	1.5	14.5
12	November	12	0	0.0	12.0	November	13	3	1.5	14.5
13	December	12	0	0.0	12.0	December	13	5	2.5	15.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	11	0	0.0	11.0	January	4	0	0.0	4.0
20	February	11	0	0.0	11.0	February	4	0	0.0	4.0
21	March	11	2	1.0	12.0	March	4	0	0.0	4.0
22	April	11	2	1.0	12.0	April	4	0	0.0	4.0
23	May	11	2	1.0	12.0	May	4	0	0.0	4.0
24	June	11	2	1.0	12.0	June	4	1	0.5	4.5
25	July	11	1	0.5	11.5	July	4	1	0.5	4.5
26	August	11	1	0.5	11.5	August	4	2	1.0	5.0
27	September	11	0	0.0	11.0	September	4	2	1.0	5.0
28	October	11	0	0.0	11.0	October	4	2	1.0	5.0
29	November	11	0	0.0	11.0	November	4	2	1.0	5.0
30	December	11	0	0.0	11.0	December	4	2	1.0	5.0

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Budgeted Number of Employees

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Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	30	2	1.0	31.0	January	22	8	4.0	26.0
3	February	30	2	1.0	31.0	February	22	8	4.0	26.0
4	March	30	2	1.0	31.0	March	22	8	4.0	26.0
5	April	30	2	1.0	31.0	April	22	8	4.0	26.0
6	May	30	2	1.0	31.0	May	22	8	4.0	26.0
7	June	30	2	1.0	31.0	June	22	8	4.0	26.0
8	July	30	2	1.0	31.0	July	22	8	4.0	26.0
9	August	30	2	1.0	31.0	August	22	8	4.0	26.0
10	September	30	2	1.0	31.0	September	22	8	4.0	26.0
11	October	30	2	1.0	31.0	October	22	8	4.0	26.0
12	November	30	2	1.0	31.0	November	22	8	4.0	26.0
13	December	30	2	1.0	31.0	December	22	8	4.0	26.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	20	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

Budgeted Number of Employees

Period Reported: 2000

Kankakee Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	0	0.0	11.0	January	12	4	2.0	14.0
3	February	11	0	0.0	11.0	February	12	4	2.0	14.0
4	March	11	0	0.0	11.0	March	12	4	2.0	14.0
5	April	11	0	0.0	11.0	April	12	4	2.0	14.0
6	May	11	0	0.0	11.0	May	12	4	2.0	14.0
7	June	11	1	0.5	11.5	June	12	4	2.0	14.0
8	July	11	1	0.5	11.5	July	12	4	2.0	14.0
9	August	11	1	0.5	11.5	August	12	4	2.0	14.0
10	September	11	0	0.0	11.0	September	12	4	2.0	14.0
11	October	11	0	0.0	11.0	October	12	4	2.0	14.0
12	November	11	0	0.0	11.0	November	12	4	2.0	14.0
13	December	11	0	0.0	11.0	December	12	4	2.0	14.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	10	2	1.0	11.0	January	4	0	0.0	4.0
20	February	10	2	1.0	11.0	February	4	0	0.0	4.0
21	March	10	2	1.0	11.0	March	4	0	0.0	4.0
22	April	10	2	1.0	11.0	April	4	0	0.0	4.0
23	May	10	2	1.0	11.0	May	4	0	0.0	4.0
24	June	10	2	1.0	11.0	June	4	1	0.5	4.5
25	July	10	2	1.0	11.0	July	4	1	0.5	4.5
26	August	10	2	1.0	11.0	August	4	1	0.5	4.5
27	September	10	2	1.0	11.0	September	4	0	0.0	4.0
28	October	10	2	1.0	11.0	October	4	0	0.0	4.0
29	November	10	2	1.0	11.0	November	4	0	0.0	4.0
30	December	10	2	1.0	11.0	December	4	0	0.0	4.0

Budgeted Number of Employees

Period Reported: 2001

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	30	2	1.0	31.0	January	23	7	3.5	26.5
3	February	30	2	1.0	31.0	February	23	7	3.5	26.5
4	March	30	2	1.0	31.0	March	23	7	3.5	26.5
5	April	30	2	1.0	31.0	April	23	7	3.5	26.5
6	May	30	2	1.0	31.0	May	23	7	3.5	26.5
7	June	30	2	1.0	31.0	June	23	7	3.5	26.5
8	July	30	2	1.0	31.0	July	23	7	3.5	26.5
9	August	30	2	1.0	31.0	August	23	7	3.5	26.5
10	September	30	2	1.0	31.0	September	23	7	3.5	26.5
11	October	30	2	1.0	31.0	October	23	7	3.5	26.5
12	November	30	2	1.0	31.0	November	23	7	3.5	26.5
13	December	30	2	1.0	31.0	December	23	7	3.5	26.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	20	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

Budgeted Number of Employees

Period Reported: 2001

Kankakee Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	11	0	0.0	11.0	January	12	4	2.0	14.0
3	February	11	0	0.0	11.0	February	12	4	2.0	14.0
4	March	11	0	0.0	11.0	March	12	4	2.0	14.0
5	April	11	0	0.0	11.0	April	12	4	2.0	14.0
6	May	11	0	0.0	11.0	May	12	4	2.0	14.0
7	June	11	1	0.5	11.5	June	12	4	2.0	14.0
8	July	11	1	0.5	11.5	July	12	4	2.0	14.0
9	August	11	1	0.5	11.5	August	12	4	2.0	14.0
10	September	11	0	0.0	11.0	September	12	4	2.0	14.0
11	October	11	0	0.0	11.0	October	12	4	2.0	14.0
12	November	11	0	0.0	11.0	November	12	4	2.0	14.0
13	December	11	0	0.0	11.0	December	12	4	2.0	14.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	10	2	1.0	11.0	January	4	0	0.0	4.0
20	February	10	2	1.0	11.0	February	4	0	0.0	4.0
21	March	10	2	1.0	11.0	March	4	0	0.0	4.0
22	April	10	2	1.0	11.0	April	4	0	0.0	4.0
23	May	10	2	1.0	11.0	May	4	0	0.0	4.0
24	June	10	2	1.0	11.0	June	4	1	0.5	4.5
25	July	10	2	1.0	11.0	July	4	1	0.5	4.5
26	August	10	2	1.0	11.0	August	4	1	0.5	4.5
27	September	10	2	1.0	11.0	September	4	0	0.0	4.0
28	October	10	2	1.0	11.0	October	4	0	0.0	4.0
29	November	10	2	1.0	11.0	November	4	0	0.0	4.0
30	December	10	2	1.0	11.0	December	4	0	0.0	4.0

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D. Leppert

Forecasted Property Taxes - Total Company

<u>Line</u>	Test Year:	Description of Methodology Used to Derive C-19 Forecasts (A)	County (B)	Equalized Assessed Value by County (C)	Effective Tax Rate / Basis for Esc. Rate (D)	<u>Property Tax Recoveries</u>		
						1998 (E)	1999 (F)	2000 (G)
1	1999	Expense + 1.506% inflation for 2000 & 2001	Kankakee	\$ 1,190,492	9.58%	\$0	\$0	\$0
2								
3	1999	Expense + 1.506% inflation for 2000 & 2001	Will	800,785	9.51%	0	0	0
4								
5	1999	Expense + 1.506% inflation for 2000 & 2001	Vermilion	2,918,945	8.04%	0	0	0
6								
7	1999	Expense + 1.506% inflation for 2000 & 2001	Knox	47,790	7.41%	0	0	0
8								
9	1999	Expense + 1.506% inflation for 2000 & 2001	Boone	1,001,908	5.83%	0	0	0
10								
11	1999	Expense + 1.506% inflation for 2000 & 2001	Lee	511,110	5.43%	0	0	0

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Person Responsible:

D. Leppert

Forecasted Property Taxes - Kankakee Water Division

<u>Line</u>	Test Year:	Description of Methodology Used to Derive C-19 Forecasts (A)	County (B)	Equalized Assessed Value by County (C)	Effective Tax Rate / Basis for Esc. Rate (D)	<u>Property Tax Recoveries</u>		
						1998 (E)	1999 (F)	2000 (G)
1		1999 Expense + 1.506% inflation for 2000 & 2001	Kankakee	\$ 1,190,492	9.58%	\$0	\$0	\$0

CONSUMERS ILLINOIS WATER COMPANY

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D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1	Operating Revenues	\$1,785,113	\$1,957,473	-\$172,360	\$1,966,688	\$1,893,355	\$73,333
2							
3	Labor	298,660	265,098	33,562	259,711	253,706	6,005
4	Employee Benefits	87,500	72,017	15,483	78,970	72,017	6,953
5	Power	97,088	95,699	1,389	93,114	91,975	1,139
6	Chemicals	50,348	48,158	2,190	45,146	45,528	-382
7	Outside Services	171,610	138,588	33,022	256,266	138,588	117,678
8	Leases	5,581	4,941	640	10,840	4,941	5,899
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	18,985	37,041	-18,056	34,631	37,041	-2,410
11	Transportation	6,770	14,640	-7,870	17,950	14,640	3,310
12	Property & Liability Insurance	31,198	26,625	4,573	31,316	26,625	4,691
13	Amortizations	41,915	42,146	-231	42,103	42,147	-44
14	Other Expenses	<u>71,036</u>	<u>80,030</u>	<u>-8,994</u>	<u>65,615</u>	<u>80,030</u>	<u>-14,415</u>
15	SUB-TOTAL O&M	880,691	889,455	-8,764	935,662	871,710	63,952
16	Depreciation	267,377	270,719	-3,342	269,248	270,719	-1,471
17	Taxes Other Than Income	136,713	124,920	11,793	122,693	124,920	-2,227
18							
19	SUB-TOTAL	\$1,284,781	\$1,285,094	-\$313	\$1,327,603	\$1,267,349	\$60,254
20							
21	Income Taxes Federal	73,596	134,146	-60,550	121,375	119,511	1,864
22	State	17,564	31,641	-14,077	27,115	28,311	-1,196
23	TOTAL OPERATING EXPENSES	\$1,375,941	\$1,450,881	-\$74,940	\$1,476,093	\$1,415,171	\$60,922
24							
25	Net Operating income	\$409,172	\$506,592	-\$97,420	\$490,595	\$478,184	\$12,411
26							
27	Other Income - Net	10,764	39,543	-28,779	9,785	39,543	-29,758
28							
29	Interest Expense	267,220	266,638	582	267,952	266,639	1,313
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$152,716	\$279,497	-\$126,781	\$232,428	\$251,088	-\$18,660

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1	Operating Revenues	\$510,789	\$638,599	-\$127,810	\$709,600	\$608,093	\$101,507
2							
3	Labor	106,183	90,075	16,108	98,099	85,163	12,936
4	Employee Benefits	29,500	25,181	4,319	27,769	25,181	2,588
5	Power	29,024	30,621	-1,597	27,090	28,688	-1,598
6	Chemicals	25,727	23,104	2,623	18,715	21,565	-2,850
7	Outside Services	81,385	72,623	8,762	108,228	72,637	35,591
8	Leases	1,210	1,126	84	5,989	1,126	4,863
9	Outside Contractors	24,988	30,770	-5,782	28,562	30,770	-2,208
10	Supplies	6,454	15,216	-8,762	15,315	15,216	99
11	Transportation	3,240	6,146	-2,906	8,666	6,146	2,519
12	Property & Liability Insurance	11,209	7,844	3,365	9,918	7,844	2,074
13	Amortizations	19,602	19,427	175	19,602	19,427	175
14	Other Expenses	21,545	22,572	-1,027	13,767	22,572	-8,805
15	SUB-TOTAL O&M	360,067	344,705	15,362	381,719	336,335	45,384
16	Depreciation	83,189	83,522	-333	79,161	83,522	-4,361
17	Taxes Other Than Income	39,710	36,684	3,026	34,570	36,684	-2,114
18							
19	SUB-TOTAL	\$482,966	\$464,911	\$18,055	\$495,450	\$456,541	\$38,909
20							
21	Income Taxes Federal	-15,955	30,791	-46,746	42,954	23,805	19,149
22	State	-3,294	7,686	-10,980	9,916	6,097	3,819
23	TOTAL OPERATING EXPENSES	\$463,717	\$503,388	-\$39,671	\$548,320	\$486,443	\$61,877
24							
25	Net Operating Income	\$47,072	\$135,211	-\$88,139	\$161,280	\$121,650	\$39,630
26							
27	Other Income - Net	2,493	2,488	5	392	2,488	-2,096
28							
29	Interest Expense	75,273	69,479	5,794	75,479	69,479	6,000
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	-\$25,708	\$68,220	-\$93,928	\$86,193	\$54,659	\$31,534

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1	Operating Revenues	\$2,035,291	\$1,861,848	\$173,443	\$1,869,865	\$1,870,588	-\$723
2							
3	Labor	254,164	283,861	-29,697	258,144	270,844	-12,700
4	Employee Benefits	58,090	72,017	-13,927	63,053	72,017	-8,964
5	Power	97,197	92,280	4,917	96,224	92,314	3,910
6	Chemicals	42,541	45,738	-3,197	58,417	45,799	12,618
7	Outside Services	177,615	138,588	39,027	196,021	138,588	57,433
8	Leases	4,714	4,941	-227	9,246	4,941	4,305
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	38,357	37,041	1,316	23,600	37,041	-13,441
11	Transportation	12,934	14,640	-1,706	18,144	14,640	3,504
12	Property & Liability Insurance	30,874	26,625	4,249	28,712	26,625	2,087
13	Amortizations	42,103	42,147	-44	45,824	42,147	3,677
14	Other Expenses	45,098	80,030	-34,932	98,680	80,030	18,650
15	SUB-TOTAL O&M	806,687	902,380	-95,693	895,867	889,458	6,409
16	Depreciation	269,221	270,719	-1,498	267,405	270,719	-3,314
17	Taxes Other Than Income	134,107	124,920	9,187	120,989	124,920	-3,931
18							
19	SUB-TOTAL	\$1,210,015	\$1,298,019	-\$88,004	\$1,284,261	\$1,285,097	-\$836
20							
21	Income Taxes Federal	181,598	99,889	81,709	104,097	106,725	-2,628
22	State	40,929	23,847	17,082	23,806	25,402	-1,596
23	TOTAL OPERATING EXPENSES	\$1,432,542	\$1,421,755	\$10,787	\$1,412,164	\$1,417,224	-\$5,060
24							
25	Net Operating income	\$602,749	\$440,093	\$162,656	\$457,701	\$453,364	\$4,337
26							
27	Other Income - Net	14,628	39,543	-24,915	12,877	39,543	-26,666
28							
29	Interest Expense	268,943	266,639	2,304	268,545	266,639	1,906
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$348,434	\$212,997	\$135,437	\$202,033	\$226,268	-\$24,235

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Person Responsible: D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1	Operating Revenues	\$684,448	\$609,104	\$75,344	\$595,643	\$606,775	-\$11,132
2							
3	Labor	92,617	95,438	-2,821	92,631	92,176	455
4	Employee Benefits	17,083	25,181	-8,098	20,476	25,181	-4,705
5	Power	28,495	28,976	-481	28,519	29,001	-482
6	Chemicals	18,443	21,794	-3,351	20,513	21,822	-1,309
7	Outside Services	76,054	72,008	4,046	100,190	72,211	27,979
8	Leases	1,122	1,126	-4	3,388	1,126	2,262
9	Outside Contractors	24,989	30,770	-5,781	43,579	30,770	12,809
10	Supplies	18,000	15,216	2,784	13,428	15,216	-1,788
11	Transportation	4,444	6,146	-1,702	13,439	6,146	7,293
12	Property & Liability Insurance	10,297	7,844	2,453	10,176	7,844	2,332
13	Amortizations	19,602	19,427	175	19,602	19,427	175
14	Other Expenses	<u>5,912</u>	<u>22,572</u>	<u>-16,660</u>	<u>45,407</u>	<u>22,572</u>	<u>22,835</u>
15	SUB-TOTAL O&M	317,058	346,498	-29,440	411,348	343,492	67,856
16	Depreciation	81,158	83,522	-2,364	81,158	83,522	-2,364
17	Taxes Other Than Income	35,107	36,684	-1,577	34,922	36,684	-1,762
18							
19	SUB-TOTAL	\$433,323	\$466,704	-\$33,381	\$527,428	\$463,698	\$63,730
20							
21	Income Taxes Federal	56,851	20,916	35,935	-2,222	21,127	-23,349
22	State	12,891	5,439	7,452	-160	5,487	-5,647
23	TOTAL OPERATING EXPENSES	\$503,065	\$493,059	\$10,006	\$525,046	\$490,312	\$34,734
24							
25	Net Operating income	\$181,383	\$116,045	\$65,338	\$70,597	\$116,463	-\$45,866
26							
27	Other Income - Net	5,046	2,488	2,558	4,663	2,488	2,175
28							
29	Interest Expense	75,758	69,479	6,279	75,665	69,479	6,186
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$110,671	\$49,054	\$61,617	-\$405	\$49,472	-\$49,877

CONSUMERS ILLINOIS WATER COMPANY

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Person Responsible:

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D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1	Operating Revenues	\$2,087,185	\$1,890,970	\$196,215	\$1,963,008	\$1,943,015	\$19,993
2							
3	Labor	251,213	260,916	-9,703	264,439	276,316	-11,877
4	Employee Benefits	77,375	72,017	5,358	56,351	72,015	-15,664
5	Power	97,896	93,206	4,690	98,495	98,852	-357
6	Chemicals	63,592	46,551	17,041	32,207	47,620	-15,413
7	Outside Services	211,966	138,588	73,378	141,845	131,660	10,185
8	Leases	4,160	4,941	-781	6,089	5,050	1,039
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	78,354	70,476	7,878
10	Supplies	27,544	37,041	-9,497	28,555	37,047	-8,492
11	Transportation	10,647	14,640	-3,993	23,074	14,639	8,435
12	Property & Liability Insurance	28,386	26,625	1,761	28,366	25,957	2,409
13	Amortizations	45,623	42,146	3,477	65,608	35,459	30,149
14	Other Expenses	92,727	80,030	12,697	71,185	76,153	-4,968
15	SUB-TOTAL O&M	911,109	881,173	29,936	894,568	891,244	3,324
16	Depreciation	271,104	270,719	385	274,465	272,277	2,188
17	Taxes Other Than Income	120,525	124,920	-4,395	121,775	124,923	-3,148
18							
19	SUB-TOTAL	\$1,302,738	\$1,276,812	\$25,926	\$1,290,808	\$1,288,444	\$2,364
20							
21	Income Taxes Federal	166,554	115,772	50,782	128,959	128,385	574
22	State	37,607	27,460	10,147	30,180	30,329	-149
23	TOTAL OPERATING EXPENSES	\$1,506,899	\$1,420,044	\$86,855	\$1,449,947	\$1,447,158	\$2,789
24							
25	Net Operating income	\$580,286	\$470,926	\$109,360	\$513,061	\$495,857	\$17,204
26							
27	Other Income - Net	7,994	39,543	-31,549	9,283	39,089	-29,806
28							
29	Interest Expense	267,400	266,639	761	260,398	266,638	-6,240
30							
31	Preferred Dividend	0	0	0	5,500	5,500	0
32							
33	Net Income for Common	\$320,880	\$243,830	\$77,050	\$256,446	\$262,808	-\$6,362

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1	Operating Revenues	\$677,958	\$632,790	\$45,168	\$697,586	\$628,330	\$69,256
2							
3	Labor	94,096	90,322	3,774	97,165	96,445	720
4	Employee Benefits	41,583	25,181	16,402	16,512	25,181	-8,669
5	Power	29,424	29,707	-283	28,911	29,400	-489
6	Chemicals	21,385	22,376	-991	22,346	22,133	213
7	Outside Services	74,896	71,637	3,259	94,094	70,258	23,836
8	Leases	1,255	1,126	129	1,734	1,126	608
9	Outside Contractors	27,399	30,770	-3,371	37,073	30,770	6,303
10	Supplies	10,815	15,216	-4,401	10,413	15,216	-4,803
11	Transportation	1,818	6,146	-4,328	12,214	6,146	6,068
12	Property & Liability Insurance	10,062	7,844	2,218	10,062	7,844	2,218
13	Amortizations	19,602	19,427	175	19,602	19,427	175
14	Other Expenses	31,306	22,572	8,734	22,476	22,572	-96
15	SUB-TOTAL O&M	363,641	342,324	21,317	372,802	346,518	26,084
16	Depreciation	81,116	83,522	-2,406	82,787	83,522	-735
17	Taxes Other Than Income	35,066	36,684	-1,618	35,474	36,684	-1,210
18							
19	SUB-TOTAL	\$479,823	\$462,530	\$17,293	\$490,863	\$466,724	\$24,139
20							
21	Income Taxes Federal	37,884	29,706	8,178	39,876	26,978	12,898
22	State	8,703	7,439	1,264	9,489	6,818	2,671
23	TOTAL OPERATING EXPENSES	\$526,410	\$499,675	\$26,735	\$540,228	\$500,520	\$39,708
24							
25	Net Operating income	\$151,548	\$133,115	\$18,433	\$157,358	\$127,810	\$29,548
26							
27	Other Income - Net	-736	2,488	-3,224	531	2,488	-1,957
28							
29	Interest Expense	75,366	69,479	5,887	74,280	69,479	4,801
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$75,446	\$66,124	\$9,322	\$83,609	\$60,819	\$22,790

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1	Operating Revenues	\$2,372,941	\$2,205,528	\$167,413	\$2,174,969	\$2,195,626	-\$20,657
2							
3	Labor	263,633	276,536	-12,903	402,727	275,787	126,940
4	Employee Benefits	149,222	72,015	77,207	89,720	72,015	17,705
5	Power	109,790	108,922	868	107,538	108,008	-470
6	Chemicals	49,359	54,168	-4,809	37,931	53,939	-16,008
7	Outside Services	135,855	131,657	4,198	122,852	131,659	-8,807
8	Leases	12,954	5,050	7,904	6,053	5,050	1,003
9	Outside Contractors	91,443	70,476	20,967	91,818	70,476	21,342
10	Supplies	27,518	37,047	-9,529	32,802	37,047	-4,245
11	Transportation	11,033	14,639	-3,606	14,225	14,639	-414
12	Property & Liability Insurance	28,365	25,957	2,408	28,366	25,957	2,409
13	Amortizations	47,828	35,926	11,902	47,828	35,926	11,902
14	Other Expenses	<u>69,775</u>	<u>76,153</u>	<u>-6,378</u>	<u>53,804</u>	<u>76,153</u>	<u>-22,349</u>
15	SUB-TOTAL O&M	996,775	908,546	88,229	1,035,664	906,656	129,008
16	Depreciation	275,519	274,495	1,024	276,146	274,495	1,651
17	Taxes Other Than Income	166,630	124,923	41,707	139,935	124,923	15,012
18							
19	SUB-TOTAL	\$1,438,924	\$1,307,964	\$130,960	\$1,451,745	\$1,306,074	\$145,671
20							
21	Income Taxes Federal	208,864	205,071	3,793	148,168	202,534	-54,366
22	State	51,478	47,777	3,701	33,833	47,200	-13,367
23	TOTAL OPERATING EXPENSES	\$1,699,266	\$1,560,812	\$138,454	\$1,633,746	\$1,555,808	\$77,938
24							
25	Net Operating income	\$673,675	\$644,716	\$28,959	\$541,223	\$639,818	-\$98,595
26							
27	Other Income - Net	333,094	39,089	294,005	6,508	39,089	-32,581
28							
29	Interest Expense	257,447	266,638	-9,191	257,403	266,638	-9,235
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$749,322	\$417,167	\$332,155	\$290,328	\$412,269	-\$121,941

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1	Operating Revenues	\$809,315	\$779,369	\$29,946	\$747,583	\$758,007	-\$10,424
2							
3	Labor	96,781	96,410	371	151,529	94,068	57,461
4	Employee Benefits	76,528	25,181	51,347	37,437	25,181	12,256
5	Power	34,015	34,595	-580	33,308	33,875	-567
6	Chemicals	25,079	26,266	-1,187	22,099	25,693	-3,594
7	Outside Services	70,525	70,199	326	79,648	71,510	8,138
8	Leases	1,899	1,126	773	1,831	1,126	705
9	Outside Contractors	37,466	30,770	6,696	29,431	30,770	-1,339
10	Supplies	11,153	15,216	-4,063	15,325	15,216	109
11	Transportation	5,715	6,146	-431	5,566	6,146	-580
12	Property & Liability Insurance	10,062	7,844	2,218	10,062	7,844	2,218
13	Amortizations	19,602	19,427	175	19,602	19,427	175
14	Other Expenses	<u>42,004</u>	<u>22,572</u>	<u>19,432</u>	<u>10,862</u>	<u>22,572</u>	<u>-11,710</u>
15	SUB-TOTAL O&M	430,829	355,752	75,077	416,700	353,428	63,272
16	Depreciation	82,935	83,522	-587	82,935	83,522	-587
17	Taxes Other Than Income	92,001	36,684	55,317	43,988	36,684	7,304
18							
19	SUB-TOTAL	\$605,765	\$475,958	\$129,807	\$543,623	\$473,634	\$69,989
20							
21	Income Taxes Federal	39,888	71,729	-31,841	40,152	65,722	-25,570
22	State	9,258	17,000	-7,742	9,321	15,633	-6,312
23	TOTAL OPERATING EXPENSES	\$654,911	\$564,687	\$90,224	\$593,096	\$554,989	\$38,107
24							
25	Net Operating income	\$154,404	\$214,682	-\$60,278	\$154,487	\$203,018	-\$48,531
26							
27	Other Income - Net	661	2,488	-1,827	1,035	2,488	-1,453
28							
29	Interest Expense	74,327	69,479	4,848	74,470	69,479	4,991
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$80,738	\$147,691	-\$66,953	\$81,052	\$136,027	-\$54,975

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1	Operating Revenues	\$2,265,256	\$2,130,844	\$134,412	\$2,069,250	\$2,047,864	\$21,386
2							
3	Labor	311,942	268,125	43,817	251,631	256,096	-4,465
4	Employee Benefits	105,710	72,015	33,695	84,987	72,015	12,972
5	Power	104,854	104,565	289	102,030	102,392	-362
6	Chemicals	41,576	51,062	-9,486	56,247	50,077	6,170
7	Outside Services	115,328	131,704	-16,376	173,187	131,710	41,477
8	Leases	3,917	5,050	-1,133	4,233	5,050	-817
9	Outside Contractors	234,956	70,476	164,480	105,542	70,476	35,066
10	Supplies	40,450	37,047	3,403	46,210	37,047	9,163
11	Transportation	22,495	14,639	7,856	32,310	14,639	17,671
12	Property & Liability Insurance	18,472	25,957	-7,485	26,717	25,957	760
13	Amortizations	47,828	35,926	11,902	48,640	35,926	12,714
14	Other Expenses	<u>-194,709</u>	<u>76,153</u>	<u>-270,862</u>	<u>53,865</u>	<u>76,153</u>	<u>-22,288</u>
15	SUB-TOTAL O&M	852,819	892,719	-39,900	985,599	877,538	108,061
16	Depreciation	276,082	274,494	1,588	278,134	274,495	3,639
17	Taxes Other Than Income	129,592	124,923	4,669	121,410	124,923	-3,513
18							
19	SUB-TOTAL	\$1,258,493	\$1,292,136	-\$33,643	\$1,385,143	\$1,276,956	\$108,187
20							
21	Income Taxes Federal	285,233	186,502	98,731	134,610	165,100	-30,490
22	State	64,137	43,552	20,585	30,844	38,684	-7,840
23	TOTAL OPERATING EXPENSES	\$1,607,863	\$1,522,190	\$85,673	\$1,550,597	\$1,480,740	\$69,857
24							
25	Net Operating income	\$657,393	\$608,654	\$48,739	\$518,653	\$567,124	-\$48,471
26							
27	Other Income - Net	143,943	39,089	104,854	-268	49,156	-49,424
28							
29	Interest Expense	258,601	266,638	-8,037	256,537	266,638	-10,101
30							
31	Preferred Dividend	5,500	5,500	0	0	0	0
32							
33	Net Income for Common	\$537,235	\$375,605	\$161,630	\$261,848	\$349,642	-\$87,794

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1	Operating Revenues	\$748,246	\$709,378	\$38,868	\$707,712	\$688,215	\$19,497
2							
3	Labor	116,756	92,048	24,708	84,731	88,104	-3,373
4	Employee Benefits	52,193	25,181	27,012	42,159	25,181	16,978
5	Power	31,369	31,902	-533	30,682	31,202	-520
6	Chemicals	20,359	24,124	-3,765	22,990	23,567	-577
7	Outside Services	89,211	72,211	17,000	99,296	72,487	26,809
8	Leases	1,763	1,126	637	742	1,126	-384
9	Outside Contractors	100,419	30,770	69,649	57,630	30,770	26,860
10	Supplies	17,932	15,216	2,716	16,324	15,216	1,108
11	Transportation	9,630	6,146	3,484	20,050	6,146	13,904
12	Property & Liability Insurance	6,708	7,844	-1,136	9,503	7,844	1,659
13	Amortizations	19,602	19,427	175	19,602	19,427	175
14	Other Expenses	<u>-95,341</u>	<u>22,572</u>	<u>-117,913</u>	<u>34,630</u>	<u>22,572</u>	<u>12,058</u>
15	SUB-TOTAL O&M	370,601	348,567	22,034	438,339	343,642	94,697
16	Depreciation	82,935	83,522	-587	82,455	83,522	-1,067
17	Taxes Other Than Income	40,132	36,684	3,448	32,391	36,684	-4,293
18							
19	SUB-TOTAL	\$493,668	\$468,773	\$24,895	\$553,185	\$463,848	\$89,337
20							
21	Income Taxes Federal	57,677	51,908	5,769	24,611	46,783	-22,172
22	State	13,192	12,490	702	5,881	11,324	-5,443
23	TOTAL OPERATING EXPENSES	\$564,537	\$533,171	\$31,366	\$583,677	\$521,955	\$61,722
24							
25	Net Operating income	\$183,709	\$176,207	\$7,502	\$124,035	\$166,260	-\$42,225
26							
27	Other Income - Net	2,671	2,488	183	592	2,488	-1,896
28							
29	Interest Expense	75,140	69,479	5,661	75,064	69,479	5,585
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$111,240	\$109,216	\$2,024	\$49,563	\$99,269	-\$49,706

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Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1	Operating Revenues	\$2,051,490	\$1,924,136	\$127,354	\$1,919,200	\$1,859,043	\$60,157
2							
3	Labor	254,967	269,832	-14,865	450,883	284,149	166,734
4	Employee Benefits	70,300	72,065	-1,765	76,330	72,015	4,315
5	Power	96,562	96,766	-204	89,496	95,988	-6,492
6	Chemicals	65,836	45,964	19,872	44,333	45,717	-1,384
7	Outside Services	123,724	131,704	-7,980	172,433	131,698	40,735
8	Leases	5,052	5,050	2	5,326	5,050	276
9	Outside Contractors	119,234	70,476	48,758	143,229	70,476	72,753
10	Supplies	23,293	37,047	-13,754	69,442	37,047	32,395
11	Transportation	22,181	14,639	7,542	24,766	14,639	10,127
12	Property & Liability Insurance	26,717	25,957	760	26,717	25,957	760
13	Amortizations	48,640	35,926	12,714	48,640	35,926	12,714
14	Other Expenses	<u>54,464</u>	<u>76,153</u>	<u>-21,689</u>	<u>110,104</u>	<u>76,153</u>	<u>33,951</u>
15	SUB-TOTAL O&M	910,970	881,579	29,391	1,261,699	894,815	366,884
16	Depreciation	278,690	274,495	4,195	281,670	280,337	1,333
17	Taxes Other Than Income	127,579	124,923	2,656	-54,649	124,923	-179,572
18							
19	SUB-TOTAL	\$1,317,239	\$1,280,997	\$36,242	\$1,488,720	\$1,300,075	\$188,645
20							
21	Income Taxes Federal	156,091	124,795	31,296	31,034	98,217	-67,183
22	State	35,580	29,513	6,067	-22,538	23,486	-46,004
23	TOTAL OPERATING EXPENSES	\$1,508,910	\$1,435,305	\$73,605	\$1,497,216	\$1,421,758	\$75,458
24							
25	Net Operating income	\$542,580	\$488,831	\$53,749	\$421,984	\$437,285	-\$15,301
26							
27	Other Income - Net	15,312	39,089	-23,777	12,036	39,089	-27,053
28							
29	Interest Expense	254,527	266,638	-12,111	264,247	266,638	-2,391
30							
31	Preferred Dividend	0	0	0	5,500	5,500	0
32							
33	Net Income for Common	\$303,365	\$261,282	\$42,083	\$164,273	\$204,236	-\$39,963

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Person Responsible:

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Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1	Operating Revenues	\$660,300	\$616,250	\$44,050	\$609,595	\$594,490	\$15,105
2							
3	Labor	90,071	93,712	-3,641	169,214	97,458	71,756
4	Employee Benefits	27,343	25,181	2,162	27,017	25,181	1,836
5	Power	27,750	28,218	-468	92,799	28,158	64,641
6	Chemicals	39,535	21,191	18,344	20,835	21,143	-308
7	Outside Services	85,556	72,211	13,345	84,245	71,884	12,361
8	Leases	621	1,126	-505	2,692	1,126	1,566
9	Outside Contractors	51,401	30,770	20,631	45,950	30,770	15,180
10	Supplies	12,964	15,216	-2,252	32,467	15,216	17,251
11	Transportation	11,498	6,146	5,352	13,186	6,146	7,040
12	Property & Liability Insurance	9,503	7,844	1,659	9,503	7,844	1,659
13	Amortizations	19,602	19,427	175	50,806	19,427	31,379
14	Other Expenses	<u>3,853</u>	<u>22,572</u>	<u>-18,719</u>	<u>45,347</u>	<u>22,572</u>	<u>22,775</u>
15	SUB-TOTAL O&M	379,697	343,614	36,083	594,061	346,925	247,136
16	Depreciation	83,714	83,522	192	86,399	83,522	2,877
17	Taxes Other Than Income	32,696	36,684	-3,988	-111,449	36,684	-148,133
18							
19	SUB-TOTAL	\$496,107	\$463,820	\$32,287	\$569,011	\$467,131	\$101,880
20							
21	Income Taxes Federal	28,617	24,082	4,535	-30,432	16,171	-46,603
22	State	6,771	6,160	611	-14,952	4,360	-19,312
23	TOTAL OPERATING EXPENSES	\$531,495	\$494,062	\$37,433	\$523,627	\$487,662	\$35,965
24							
25	Net Operating Income	\$128,805	\$122,188	\$6,617	\$85,968	\$106,828	-\$20,860
26							
27	Other Income - Net	4,299	2,488	1,811	1,834	2,488	-654
28							
29	Interest Expense	75,139	69,479	5,660	76,694	69,479	7,215
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$57,965	\$55,197	\$2,768	\$11,108	\$39,837	-\$28,729

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$1,942,221	\$2,071,648	-\$129,427	\$1,887,337	\$1,957,249	-\$69,912
2							
3	Labor	298,993	287,957	11,036	299,955	283,266	16,689
4	Employee Benefits	100,653	85,028	15,625	78,403	85,128	-8,725
5	Power	106,491	93,819	12,672	100,011	96,789	3,221
6	Chemicals	70,762	45,831	24,931	10,381	45,256	-34,875
7	Outside Services	110,974	130,704	-19,730	136,579	132,275	4,304
8	Leases	6,596	7,039	-443	3,547	7,039	-3,492
9	Outside Contractors	95,405	89,714	5,691	66,421	96,136	-29,715
10	Supplies	32,665	31,804	861	35,526	31,812	3,714
11	Transportation	8,308	15,080	-6,772	22,856	15,080	7,776
12	Property & Liability Insurance	29,399	29,325	74	29,307	29,306	1
13	Amortizations	48,657	41,972	6,685	49,108	41,972	7,136
14	Other Expenses	38,008	28,672	9,336	32,077	29,163	2,914
15	SUB-TOTAL O&M	946,911	886,946	59,965	862,171	893,223	-31,052
16	Depreciation	285,297	263,579	21,718	284,818	266,956	17,862
17	Taxes Other Than Income	154,575	124,595	29,980	149,121	124,657	24,464
18							
19	SUB-TOTAL	\$1,386,783	\$1,275,120	\$111,663	\$1,296,110	\$1,284,836	\$11,274
20							
21	Income Taxes Federal	96,456	155,778	-59,322	103,590	116,786	-13,196
22	State	22,112	35,221	-13,109	23,694	26,604	-2,910
23	TOTAL OPERATING EXPENSES	\$1,505,351	\$1,466,118	\$39,233	\$1,423,394	\$1,428,226	-\$4,832
24							
25	Net Operating income	\$436,870	\$605,530	-\$168,660	\$463,943	\$529,024	-\$65,080
26							
27	Other Income - Net	5,301	-43,631	48,932	8,227	-42,990	51,217
28							
29	Interest Expense	269,215	270,527	-1,312	268,922	267,069	1,853
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$172,956	\$291,372	-\$118,416	\$203,248	\$218,965	-\$15,716

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	\$36,526 Budget (C)	\$36,526 Variance (D)	\$36,557 Actual (E)	\$36,557 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$684,741	\$703,182	-\$18,441	\$606,899	\$584,289	\$22,610
2							
3	Labor	109,940	\$101,551	\$8,389	\$115,426	\$98,981	16,445
4	Employee Benefits	37,107	\$30,354	\$6,753	\$25,114	\$30,477	-5,362
5	Power	28,585	\$28,554	\$31	\$30,598	\$29,998	597
6	Chemicals	48,171	\$22,829	\$25,342	-\$10,564	\$21,324	-31,888
7	Outside Services	74,061	\$86,457	-\$12,396	\$98,302	\$86,718	11,584
8	Leases	2,295	\$2,333	-\$38	\$944	\$2,333	-1,389
9	Outside Contractors	37,188	\$39,994	-\$2,806	\$36,110	\$40,073	-3,963
10	Supplies	13,974	\$12,226	\$1,748	\$14,136	\$12,226	1,910
11	Transportation	839	\$7,075	-\$6,236	\$6,716	\$7,075	-359
12	Property & Liability Insurance	9,736	\$9,945	-\$209	\$9,737	\$9,931	-194
13	Amortizations	23,245	\$23,227	\$18	\$23,245	\$23,227	18
14	Other Expenses	6,523	<u>-\$4,580</u>	<u>\$11,103</u>	<u>\$7,306</u>	<u>-\$4,863</u>	<u>12,169</u>
15	SUB-TOTAL O&M	391,664	\$359,966	\$31,698	\$357,087	\$357,501	-433
16	Depreciation	86,865	\$85,354	\$1,511	\$84,360	\$85,512	-1,152
17	Taxes Other Than Income	58,910	\$43,081	\$15,829	\$51,340	\$43,148	8,191
18							
19	SUB-TOTAL	\$537,439	\$488,401	\$49,038	\$492,767	\$486,161	\$6,606
20							
21	Income Taxes Federal	24,991	\$40,033	-\$15,042	\$12,470	\$2,581	9,889
22	State	5,852	\$9,175	-\$3,323	\$3,087	\$898	2,189
23	TOTAL OPERATING EXPENSES	\$568,282	\$537,609	\$30,673	\$508,324	\$489,640	\$18,684
24							
25	Net Operating income	\$116,459	\$165,573	-\$49,114	\$98,575	\$94,649	\$3,926
26							
27	Other Income - Net	43	\$2,502	-\$2,459	\$1,697	\$2,490	-793
28							
29	Interest Expense	77,349	\$92,572	-\$15,223	\$77,283	\$91,195	-13,912
30							
31	Preferred Dividend	0	\$0	\$0	\$0	\$0	0
32							
33	Net Income for Common	\$39,153	\$75,503	-\$36,350	\$22,989	\$5,944	\$17,044

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	36,586 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	1,968,807	-\$1,968,807	\$0	\$2,018,090	-\$2,018,090
2							
3	Labor	0	309,850	-309,850	0	274,729	-274,729
4	Employee Benefits	0	84,237	-84,237	0	85,037	-85,037
5	Power	0	92,756	-92,756	0	90,770	-90,770
6	Chemicals	0	46,272	-46,272	0	41,787	-41,787
7	Outside Services	0	130,333	-130,333	0	133,831	-133,831
8	Leases	0	7,374	-7,374	0	7,039	-7,039
9	Outside Contractors	0	90,952	-90,952	0	93,871	-93,871
10	Supplies	0	31,813	-31,813	0	31,811	-31,811
11	Transportation	0	15,080	-15,080	0	15,080	-15,080
12	Property & Liability Insurance	0	29,306	-29,306	0	29,306	-29,306
13	Amortizations	0	41,972	-41,972	0	50,298	-50,298
14	Other Expenses	0	23,920	-23,920	0	28,509	-28,509
15	SUB-TOTAL O&M	0	903,866	-903,866	0	882,068	-882,068
16	Depreciation	0	273,151	-273,151	0	275,156	-275,156
17	Taxes Other Than Income	0	124,171	-124,171	0	124,607	-124,607
18							
19	SUB-TOTAL	\$0	1,301,188	-\$1,301,188	\$0	\$1,281,831	-\$1,281,831
20							
21	Income Taxes Federal	0	113,698	-113,698	0	136,442	-136,442
22	State	0	25,922	-25,922	0	30,950	-30,950
23	TOTAL OPERATING EXPENSES	\$0	1,440,808	-\$1,440,808	\$0	\$1,449,223	-\$1,449,223
24							
25	Net Operating income	\$0	525,999	-\$525,999	\$0	\$568,867	-\$568,867
26							
27	Other Income - Net	0	-43,835	43,835	0	-46,971	46,971
28							
29	Interest Expense	0	268,925	-268,925	0	266,431	-266,431
30							
31	Preferred Dividend	0	5,500	-5,500	0	0	0
32							
33	Net Income for Common	\$0	207,739	-\$207,739	\$0	\$255,465	-\$255,465

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Person Responsible:

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Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	36,617 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$638,001	-\$638,001	\$0	678,950	-\$678,950
2							
3	Labor	0	109,373	-109,373	0	98,988	-98,988
4	Employee Benefits	0	29,935	-29,935	0	30,489	-30,489
5	Power	0	30,016	-30,016	0	28,645	-28,645
6	Chemicals	0	21,775	-21,775	0	21,436	-21,436
7	Outside Services	0	87,245	-87,245	0	87,603	-87,603
8	Leases	0	2,333	-2,333	0	2,333	-2,333
9	Outside Contractors	0	40,074	-40,074	0	40,103	-40,103
10	Supplies	0	12,226	-12,226	0	12,226	-12,226
11	Transportation	0	7,075	-7,075	0	7,075	-7,075
12	Property & Liability Insurance	0	9,931	-9,931	0	9,931	-9,931
13	Amortizations	0	23,227	-23,227	0	23,227	-23,227
14	Other Expenses	0	<u>-7,286</u>	<u>7,286</u>	0	<u>-2,935</u>	<u>2,935</u>
15	SUB-TOTAL O&M	0	365,924	-365,924	0	359,121	-359,121
16	Depreciation	0	86,204	-86,204	0	87,706	-87,706
17	Taxes Other Than Income	0	42,853	-42,853	0	43,155	-43,155
18							
19	SUB-TOTAL	\$0	\$494,981	-\$494,981	\$0	489,982	-\$489,982
20							
21	Income Taxes Federal	0	16,448	-16,448	0	31,390	-31,390
22	State	0	3,963	-3,963	0	7,266	-7,266
23	TOTAL OPERATING EXPENSES	\$0	\$515,392	-\$515,392	\$0	528,638	-\$528,638
24							
25	Net Operating Income	\$0	\$122,610	-\$122,610	\$0	150,311	-\$150,311
26							
27	Other Income - Net	0	1,118	-1,118	0	932	-932
28							
29	Interest Expense	0	92,029	-92,029	0	91,797	-91,797
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$31,698	-\$31,698	\$0	59,446	-\$59,446

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$2,068,868	-\$2,068,868	\$0	\$2,007,304	-\$2,007,304
2							
3	Labor	0	\$304,882	-304,882	0	299,773	-299,773
4	Employee Benefits	0	\$84,272	-84,272	0	84,259	-84,259
5	Power	0	\$88,709	-88,709	0	98,724	-98,724
6	Chemicals	0	\$51,762	-51,762	0	50,007	-50,007
7	Outside Services	0	\$129,954	-129,954	0	120,240	-120,240
8	Leases	0	\$7,039	-7,039	0	7,378	-7,378
9	Outside Contractors	0	\$132,852	-132,852	0	93,833	-93,833
10	Supplies	0	\$31,807	-31,807	0	31,818	-31,818
11	Transportation	0	\$15,080	-15,080	0	15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-29,306	0	29,306	-29,306
13	Amortizations	0	\$50,284	-50,284	0	50,748	-50,748
14	Other Expenses	0	\$24,670	-24,670	0	24,554	-24,554
15	SUB-TOTAL O&M	0	\$950,617	-950,617	0	905,721	-905,721
16	Depreciation	0	\$276,941	-276,941	0	279,007	-279,007
17	Taxes Other Than Income	0	\$124,191	-124,191	0	124,184	-124,184
18							
19	SUB-TOTAL	\$0	\$1,351,749	-\$1,351,749	\$0	\$1,308,912	-\$1,308,912
20							
21	Income Taxes Federal	0	\$129,531	-129,531	0	151,715	-151,715
22	State	0	\$29,422	-29,422	0	34,328	-34,328
23	TOTAL OPERATING EXPENSES	\$0	\$1,510,701	-\$1,510,701	\$0	\$1,494,954	-\$1,494,954
24							
25	Net Operating income	\$0	\$558,167	-\$558,167	\$0	\$512,350	-\$512,350
26							
27	Other Income - Net	0	-\$47,075	47,075	0	9,483	-9,483
28							
29	Interest Expense	0	\$268,452	-268,452	0	238,001	-238,001
30							
31	Preferred Dividend	0	\$0	0	0	5,500	-5,500
32							
33	Net Income for Common	\$0	\$242,639	-\$242,639	\$0	\$278,332	-\$278,332

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Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$723,679	-\$723,679	\$0	\$732,543	-\$732,543
2							
3	Labor	0	107,064	-107,064	0	108,425	-108,425
4	Employee Benefits	0	30,302	-30,302	0	30,383	-30,383
5	Power	0	26,668	-26,668	0	33,414	-33,414
6	Chemicals	0	22,451	-22,451	0	23,372	-23,372
7	Outside Services	0	87,730	-87,730	0	83,217	-83,217
8	Leases	0	2,333	-2,333	0	2,333	-2,333
9	Outside Contractors	0	40,605	-40,605	0	40,256	-40,256
10	Supplies	0	12,226	-12,226	0	12,226	-12,226
11	Transportation	0	7,075	-7,075	0	7,075	-7,075
12	Property & Liability Insurance	0	9,931	-9,931	0	9,931	-9,931
13	Amortizations	0	23,227	-23,227	0	23,852	-23,852
14	Other Expenses	0	<u>3,564</u>	<u>3,564</u>	0	<u>3,068</u>	<u>3,068</u>
15	SUB-TOTAL O&M	0	366,050	-366,050	0	371,417	-371,417
16	Depreciation	0	88,069	-88,069	0	88,744	-88,744
17	Taxes Other Than Income	0	43,053	-43,053	0	43,097	-43,097
18							
19	SUB-TOTAL	\$0	\$497,172	-\$497,172	\$0	\$503,259	-\$503,259
20							
21	Income Taxes Federal	0	43,445	-43,445	0	48,158	-48,158
22	State	0	9,930	-9,930	0	10,971	-10,971
23	TOTAL OPERATING EXPENSES	\$0	\$550,547	-\$550,547	\$0	\$562,388	-\$562,388
24							
25	Net Operating income	\$0	\$173,132	-\$173,132	\$0	\$170,155	-\$170,155
26							
27	Other Income - Net	0	894	-894	0	1,086	-1,086
28							
29	Interest Expense	0	92,187	-92,187	0	80,655	-80,655
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$81,839	-\$81,839	\$0	\$90,586	-\$90,586